

# BOARD OF SELECTMEN

BRANFORD, CONNECTICUT

JAMES B. COSGROVE  
*First Selectman*

RAYMOND E. DUNBAR, JR.  
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Date: January 22, 2021  
To: Joseph Mooney  
Board of Finance  
From: James Cosgrove, First Selectman  
Re: Tax Collector - Budget Transfer FY 2020

I request the following transfers be placed on the agenda for the Board of Finance in January. The request is made to fund a Tax Associate/Sewer Clerk position, and other personnel accounts for the remainder of FY '21.

<u>From:</u>			
10149040 588802	Contingency		\$21,561
<u>To:</u>			
10141070 517000	Regular Salaries		\$2,370
10141070 518000	Overtime		\$15,000
10141070 519040	Accrued Payroll		\$191
10141070 533280	Consulting Services		\$4,000

Last fall, the Tax Collector and Finance Department made a presentation to the Board, identifying a series of challenges the Tax Department was facing. The identified challenges included retirements of seasoned staff, loss of in-person training time due to Covid-19, the postponement of the Tax Collector certification training classes, and the impact of the Governor's executive order to defer tax payments. These conditions were hindering operations within the tax office. Pursuant to the presentation, the Board approved a transfer, providing dollars for tax office consulting, and overtime for tax office staff and the Assistant Finance Director. Additional funds are required to adequately fund the related accounts for the remainder of the fiscal year.

The Assistant Finance Director was asked to evaluate current processes and procedures, internal controls and incorporate suggestions identified by the consultant(s) and auditors. The purpose of these ongoing efforts is to improve operations, and ensure our tax office is resilient to changes and challenges. The recent developments exposed the office's vulnerabilities. Through a review of

the efforts conducted over the past few months, it has been determined that the Tax Department should return to the staffing level which existed prior to Fiscal Year '10, with the addition of a Tax Associate/Sewer Clerk.

In FY '10, the tax office eliminated a fulltime position, and began utilizing a shared position with the Finance Department. This structure was sufficient due to experience and knowledge that existed within the department at the time. However, we have learned that it wasn't sustainable with the turnover of elected and staff positions. Returning to a staffing level of four, an elected tax collector and three fulltime positions, will provide the department with improved efficiency, continuity, and resiliency. The additional staff will free up resources to address many of the other office tasks including, but not limited to, back taxes, liens and address changes as well as other payments not payable through lock box.

I was intending to address the staffing needs during the budget process since I recognize the board is often reluctant to add positions during a fiscal year. However, Human Resources believes the town has an applicant pool, which will allow us to fill a newly created position within the next few weeks. This will allow adequate training by our consultant before the July collection period.

Thank you for your consideration of this item, and I along with the Director of Human Resources, and Finance staff will be available to discuss this transfer.

Sincerely,

A handwritten signature in blue ink, appearing to read 'J. Cosgrove', with a long horizontal flourish extending to the right.

James Cosgrove